

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA AND  
THE INTERNAL REVENUE SERVICE,

Petitioners

05-MISC CV-13S

-v-

**ORDER OF CONTEMPT**

CHARLES J. VALVO, II, PRESIDENT,  
WESTERN NEW YORK DISASTER  
RESTORATION, INC.,

Respondent

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On April 7, 2005, this Court issued an Order to Show Cause, dated April 4, 2005, directing that CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., appear on May 11, 2005 to show cause, if any, why he should not be compelled to obey the Internal Revenue Service ("IRS") summons served upon him on May 19, 2004 (hereinafter "IRS Summons").

On May 11, 2005, CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., failed to appear as directed by the Court, nor did he file any written response.

On June 1, 2005, the Court filed an Order, dated May 31, 2005, directing CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., to comply with the IRS Summons by June 30, 2005 (hereinafter "Compliance Order").

On July 7, 2005, counsel for the United States appeared at a status conference and filed a Petition and Affidavit in support of

an Order to Show Cause for Order of Contempt, stating that CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., had failed to comply with the IRS Summons as required by the Court's Compliance Order.

On August 18, 2005, the Court issued an Order, dated August 16, 2005, requiring CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., to appear on September 26, 2005 at 9:00 a.m. to show cause, if any, why he should not be held in contempt for failure to obey the Court's Compliance Order (hereinafter "Show Cause Order").

On September 26, 2005, CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., failed to appear at the show cause hearing pursuant to the Show Cause Order. Nor did he file any written response. At the show cause hearing, counsel for the United States informed the Court that CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., had not submitted any of the summoned documents to the IRS.

After carefully reviewing the Court's Compliance Order, together with the United States' Petition and Affidavit in support of an Order to Show Cause for Order of Contempt, and CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., having failed to comply with the IRS Summons, the Compliance Order and the Order to Show Cause, the Court hereby finds CHARLES J. VALVO, II, as President of Western New York Disaster

Restoration, Inc., in civil contempt of Court, pursuant to 26 U.S.C., §7402(a) and Fed. R. Civ. P. 70. Pursuant to 26 U.S.C. §7402(a) and Rule 83.4 of the Local Rules of Civil Procedure for the United States District Court for the Western District of New York, the Court hereby orders the United States Marshal to arrest CHARLES J. VALVO, II, as President of Western New York Disaster Restoration, Inc., and to bring him before the Court for a hearing.

IT IS SO ORDERED.

/s/William M. Skretny  
HONORABLE WILLIAM M. SKRETNY  
UNITED STATES DISTRICT COURT

Dated: Buffalo, New York

October 4, 2005.